

## Article - Tax - General

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§13–203.

(a) (1) In this subsection, “taxing official” means:

(i) a unit or official of another state whom the laws of that state charge with the imposition, assessment, or collection of state taxes;

(ii) an employee of the United States Treasury Department;

(iii) a collector of United States taxes; or

(iv) a United States Department of Justice attorney, including a United States Attorney.

(2) The Comptroller or Department may disclose to a taxing official tax information that is contained in any tax report or return, audit of a tax return, or report of a tax investigation and relates to the imposition, assessment, and collection of taxes or to any other matter about taxation generally if:

(i) the Comptroller or Department is satisfied that the tax information is to be used only for tax purposes;

(ii) the taxing official’s jurisdiction makes similar information available to the appropriate officials of this State; and

(iii) in the case of another state, its laws provide for adequate confidentiality of Maryland tax returns or other information.

(b) Tax information may be disclosed in accordance with a proper judicial order or a legislative order.

(c) Tax information may be disclosed to:

(1) an employee or officer of the State who, by reason of that employment or office, has the right to the tax information;

(2) another tax collector;

(3) the Maryland Tax Court;

(4) a legal representative of the State, to review the tax information about a taxpayer:

(i) who applies for review under this title;

(ii) who appeals from a determination under this title; or

(iii) against whom an action to recover tax or a penalty is pending or will be initiated under this title;

(5) any license issuing authority of the State required by State law to verify through the Comptroller that an applicant has paid all undisputed taxes and unemployment insurance contributions payable to the Comptroller or the Secretary of Labor or that the applicant has provided for payment in a manner satisfactory to the unit responsible for collection;

(6) a local official as defined in § 13–925 of this title to the extent necessary to administer Subtitle 9, Part V of this title;

(7) a federal official as defined in § 13–930 of this title to the extent necessary to administer Subtitle 9, Part VI of this title;

(8) the Maryland Department of Health in accordance with the federal Children’s Health Insurance Program Reauthorization Act of 2009;

(9) the State Board of Individual Tax Preparers; and

(10) the Emergency Number Systems Board.

(d) Tax information may be disclosed and published as statistics that are classified in a manner that prevents the identification of a particular return and the information contained in a particular return.

§13–203. \*\* TAKES EFFECT JANUARY 1, 2021 PER CHAPTERS 359 AND 360 OF 2020 \*\*

(a) (1) In this subsection, “taxing official” means:

(i) a unit or official of another state whom the laws of that state charge with the imposition, assessment, or collection of state taxes;

(ii) an employee of the United States Treasury Department;

(iii) a collector of United States taxes; or

(iv) a United States Department of Justice attorney, including a United States Attorney.

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(i) the Comptroller or Department is satisfied that the tax information is to be used only for tax purposes;

(ii) the taxing official's jurisdiction makes similar information available to the appropriate officials of this State; and

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(b) Tax information may be disclosed in accordance with a proper judicial order or a legislative order.

(c) Tax information may be disclosed to:

(1) an employee or officer of the State who, by reason of that employment or office, has the right to the tax information;

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(i) who applies for review under this title;

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of Labor or that the applicant has provided for payment in a manner satisfactory to the unit responsible for collection;

(6) a local official as defined in § 13–925 of this title to the extent necessary to administer Subtitle 9, Part V of this title;

(7) a federal official as defined in § 13–930 of this title to the extent necessary to administer Subtitle 9, Part VI of this title;

(8) the Maryland Department of Health in accordance with the federal Children’s Health Insurance Program Reauthorization Act of 2009;

(9) the State Board of Individual Tax Preparers; and

(10) the Alcohol and Tobacco Commission.

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